

Instructions for Completing Form 4259, T-101: Schedule of Other Tobacco Product Purchases (Receipts)

This schedule along with the return must be filed each month by all Michigan Licensed Wholesalers and Unclassified Acquirers of Other Tobacco Products (OTP). A return must be filed even if you do not have any tax due. In this instance simply check the "No Tax Due" box on the WT-100 or AT-100 form, sign the return and send it to the department. To report cigarette purchases, use schedule C-101 a-d.

How to Complete This Schedule

Check the appropriate box to indicate the schedule type. Only mark one schedule type per form. Use a single line for each transaction or invoice. In some instances an invoice may be recorded more than once if there is more than one manufacturer's product on the invoice. Invoices that contain NPM's product must be recorded by each brand purchased from the NPM. Invoices that have more than one NPM Brand of Roll-Your-Own must have a separate line entry to report each different brand name.

Schedule Descriptions

Schedule T-101a: This schedule is to be used to record all tax-unpaid OTP purchases that were acquired in Michigan.

Schedule T-101b: This schedule will be used by wholesalers only to record all tax paid OTP purchased from another licensee.

Schedule T-101c: This schedule is to be used to record all tax paid OTP returned by Michigan Customers.

Line 1. Enter your business name as it appears on the tobacco tax license.

Line 2. Enter the account number (FEIN, ME or TR Number) that appears on your tobacco tax license.

Line 3. Enter the license number from your state of Michigan Tobacco Products License.

Line 4. Enter the tax period for which you are reporting. (i.e. 01/2005).

Schedule Type: Select the appropriate schedule type. (Choose one).

Column 5. Enter the date the OTP were received by your business.

Column 6. Enter the date on the invoice.

Column 7. Enter the invoice number

Column 8. Enter the branch code if you have more than one location that submits its tax information under the same account number. The branch code is the State of Michigan License number assigned to the branch.

Column 9. Enter the federal employer identification number of the company that you obtained the tobacco from.

Column 10. Enter the name of the company whom you obtained the tobacco from.

Column 11. Enter the 2 digit code indicating the type of business you obtained from. Visit www.michigan.gov/tobaccotaxes for a list of the codes.

Column 12. Enter the city that the company that you obtained the tobacco from is located in.

Column 13. Enter the state that the company that you obtained the tobacco from is located in.

Column 14. Enter the wholesale price which is defined as the actual price paid for the tobacco product including any tax, excluding any discounts.

Complete columns 15 through 19 only if the roll-your-own that you are reporting is manufactured by a non-participating manufacturer:

Column 15. Enter the Federal Employer Identification Number, TR or ME Number of the NPM.

Column 16. Enter the Name of the NPM.

Column 17. Enter the Non-participating manufacturer's three-digit brand code for Roll-Your-Own that can be obtained from our website www.michigan.gov/tobaccotaxes.

Column 18. List each brand of the NPM's Roll-Your-Own that was obtained on a separate line for each invoice number. Some invoices may be recorded more than once.

Column 19. Enter the total weight of Roll-Your-Own obtained for each manufacturer's brand.

Line 20. Total the wholesale price column and carry over to WT-100 or AT-100.

Line 21. Total the ounces column.

Due Date

Your return is due 20 days after the close of the month. To be timely filed, a return must be postmarked on or before the 20th of the month following the reporting period.

Late filed Returns

Returns which are not timely filed are subject to the following statutory charges:

1. No tax due return \$10.00 a day up to \$400.00.
2. Interest on tax due accrues at 1% above current prime rate; adjusted on 1/1 and 7/1 each year.
3. Penalty is 5% of tax due if not more than 2 months late with an additional 5% penalty for each additional month or fraction of month late. Maximum penalty 25%.

Assembling Your Return for Mailing

Assemble the supporting schedules that you attach to your return (WT-100 or AT-100) in ascending numerical order (i.e. T-101, T-102, etc.).

Record Keeping

You must keep a complete copy of your return and all records pertaining to your business for at least four years. The records must be kept in a place and manner easily accessible for review by department representatives.

Assistance

You may contact the Tobacco Taxes Unit by phone at (517) 636-4630, by Fax at (517) 636-4631, by e-mail at treas_tobaccotaxes@michigan.gov. The mailing address is Tobacco Taxes Unit, P.O. Box 30748, Lansing, MI 48909. Information and forms are available online at www.michigan.gov/tobaccotaxes.

License Cancellation

See instructions on WT-100 or AT-100.

Name/Address/Ownership Changes

See instructions on WT-100 or AT-100.

Mailing Address

Mail completed return and schedules with the appropriate payment to:

Michigan Department of Treasury
P.O. Box 77628
Detroit, MI 48277